

CPA LEADERSHIP INSTITUTE

**WEBINAR ON:
PARTNER COMPENSATION**

**PRESENTED BY:
MARC ROSENBERG, CPA**

OUTLINE

1. Introduction
2. Best practices in the CPA industry for partner compensation – 12 of them
3. The 11 partner compensation systems:
 - a. Define each
 - b. Pros and cons of each
 - c. Profile of the firm most likely to use each system
 - d. Based on a survey of 348 firms, which of the 7 most common systems are used by CPA firms, depending upon their firm size
4. Recent trends in partner compensation systems:
 - a. In respect of the SYSTEMS selected by the firms
 - b. In respect of the TECHNIQUES used by the firms
5. Focus on how the Compensation Committee approach works
6. Partner performance criteria used by the best firms and how this impacts income allocation
7. A strategic planning approach to partner compensation: The extent that the following 3 areas are integrated vs. being mutually exclusive:
 - a. Strategic plan, vision and core values of the firm
 - b. Formal evaluations of the partners
 - c. Allocation of partner income
8. Closed vs. open systems
9. Areas that are still controversial
10. Pearls of wisdom
11. Conclusion and questions